

Maine Department of Labor
Bureau of Unemployment Compensation, Tax Division
19 Union Street, P.O. Box 259
Augusta, ME 04332-0259

EMPLOYER INFORMATION

You have been notified that you are an employer subject to Maine Employment Security Law and you have received your Maine Employer Account Number, which you must use in all correspondences with this Department. The information contained in this packet is intended to inform you of your responsibilities and to make your compliance easier. The Maine Employment Security Law and the Rules Governing the Administration of the Law is available upon request at (207) 287-3176, or at: www.Maine.gov/labor

Here is a brief description of the employer forms you should be familiar with:

Combined Filing Form for Income Tax Withholding and Unemployment Contributions / Employer's Contribution and Wage Report (two separate forms)

- These forms must be filed every calendar quarter, regardless of whether or not you had employment during the quarter. These forms are due on or before the last day of the month following the close of each calendar quarter. The specific quarter ending / due dates are:

January 1 – March 30.....Due on April 30
April 1 – June 30Due on July 31
July 1 – September 30Due on October 31
October 1 – December 31Due on January 31

- You may file these forms on paper, by e-mail, by magnetic tape, diskette or CD, or online at: www.Maine.gov/revenue. Employers with 100+ workers are required to file using a magnetic tape, diskette, CD, or online.
- If both forms are not filed every quarter, penalties accrue on your account.

Information for Workers

- Enclosed is the poster "Full and Part-Time Workers," (Form Me I-1) which you are required to post in accordance with §1194(1) of Maine Employment Security Law.

Partial Unemployment

- When you employ full time workers on less than a full-time basis because of lack of work, you should obtain the Claim form "Unemployment Benefits and Earnings Report" (Me. B-9). Complete the employer's section and issue it to the worker. The worker should mail the form to an Unemployment Compensation Claims Center within 10 days of issue. Forms may be obtained by calling (207) 287-2316.

Separation Information and Claim Form

- When you separate a worker because of lack of work, the worker may call 1-800-593-7660 to file for unemployment insurance benefits. Or, you may complete the employer's portion of a "Separation Information and Claim Form" (Me. B-9.1) and issue it to the worker to complete the claimant's portion before mailing it to one of our Unemployment Compensation Claim Centers. The worker should mail the form as soon as he or she is issued the "Separation Information and Claim Form" by you. "Separation Information and Claim Forms" may be obtained by calling (207) 287-2316. If the worker telephones to file a claim, you will be mailed a "Request for Separation/Wage Information" form (Me. B-1DP). The form is due within **10 days** of the date mailed.
- The "Separation Information and Claim Form" is **not** to be used when a worker is "discharged" * or has "Voluntarily Quit." A separate "Request for Separation/Wage Information" form (Me. B-1DP) will be mailed to you for completion and to be returned to the UC Claims Center. The form may advise you of the date that a Fact Finding interview will be held in order to gather information regarding the claimant's separation. The form is due within **10 days** of the date mailed.

* **Note:** When a worker is "discharged," the burden of proof is on the employer to show that the worker engaged in "misconduct." Misconduct occurs when a worker, knowingly or intentionally, takes actions that are against established business rules or standards or are criminal in nature. For a more detailed description of "misconduct" see §1043(23) of the Maine Employment Security Law.

Verification of Earnings

- If workers have earnings during the week in which they file for benefits, they must provide the Department of Labor with verification of those earnings. They may submit a copy of their check stub or they may submit a "Verification of Earnings" form (Me. B-9.3), which would be completed by you and issued to the worker. These forms may be obtained by calling (207) 287-2316. They are also available on our web site at www.Maine.gov/labor. Click on "Forms and Publications" and "Unemployment Compensation."

Notice of Attempted Recall or Job Refusal

- When you offer employment to a separated worker and the offer is refused, or when (for the purpose of recall to employment) you are unable to contact a former worker at the last known or given address, you should complete a "Notice of Attempted Recall or Job Refusal" form (Me. B-12) and mail it to this Department immediately. These forms are available by calling (207) 287-2316. They are also available on our web site at www.Maine.gov/labor and clicking on "Forms and Publications" and "Unemployment Tax;" then select "UI Tax Forms" from the Table of Contents.
- Filing a "Notice of Attempted Recall or Job Refusal" form could protect you from being charged for benefit claims that were paid incorrectly.

Appeals

- If you disagree with a determination made by this Department pertaining to your status as an employer, an assessment, or a claim for unemployment benefits, you should file an appeal to the Division of Administrative Hearings or to the Unemployment Insurance Commission, whichever is indicated on the notice. For more information, please contact your nearest Field Advisor and Examiner (locations listed below).

Record of Charges Under Experience Rating

- A monthly statement, "Record of Charges Under Experience Rating" (Me. B-29), will be sent to you showing the names of former workers who have received unemployment benefits and the amount of such benefits that have been charged to your experience rating. These charges may affect your annual tax rate.

OR

- If you have chosen to make direct reimbursement payments instead of making regular contributions, you will receive a monthly statement, "Assessment of Benefits Payments" (Me. B-29 DR), showing the names of former workers who have received unemployment benefits and the amount of such benefits. These assessments must be paid in full within **30 days** of the date of the notice, regardless of whether or not you choose to appeal these assessments.

CareerCenters

- When you need workers, we urge you to contact your nearest CareerCenter office. Qualified applicants will be referred to you without charge. To locate the CareerCenter closest to you, call 1-888-457-8883.

If you desire more information on any matters relating to this Department, please notify your Field Advisor and Examiner or contact the UC Claims Center nearest you (phone numbers and mailing addresses listed below). Additional copies of the material mentioned may be obtained upon request.

QUESTIONS?

Contact a Status Representative at (207) 287-3176; Fax at (207) 287-3733,
TTY (Deaf / Hard of Hearing): 1-800-794-1110, e-mail: division.uctax@Maine.gov
or contact a Field Advisor and Examiner at one of the numbers below:

Augusta (207) 287-1240	Bangor (207) 561-4093	Lewiston (207) 753-2895
Machias (207) 255-1934	Portland (207) 822-0210	Presque Isle..... (207) 768-6813

Our UC Claims Centers can be contacted by calling 1-800-593-7660 or by mail at one of the following addresses:

Bureau of Unemployment Compensation

P.O. Box 4200
Lewiston, ME 04243-4200

P.O. Box 610
Orono, ME 04473-0610

P.O. Box 1088
Presque Isle, ME 04769-1088